

SAMUEL PRIOLEAU—LEGAL REPRESENTATIVES OF.

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MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

TRANSMITTING

*Documents upon the claim of the legal representatives of Samuel Prioleau.*

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DECEMBER 13, 1854.—Laid on the table, and ordered to be printed.

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*To the Senate and House of Representatives:*

An act for the relief of the legal representatives of Samuel Prioleau, deceased, which provided for the payment of the sum of six thousand nine hundred and twenty-eight dollars and sixty cents to the legal representatives of said Prioleau, by the proper accounting officer of the treasury, was approved by me July 27th, 1854. It having been ascertained that the identical claim provided for in this act was liquidated and paid under the provisions of the general act of August 4th, 1790, and of the special act of January 24th, 1795, the First Comptroller of the Treasury declined to give effect to the law first above referred to, without communicating the facts for my consideration. This refusal I regard as fully justified by the facts upon which it was predicated.

In view of the destruction of valuable papers by fire in the buildings occupied by the Treasury Department in 1813, and again in 1833, it is not surprising that cases like this should, more than seventy years after the transaction with which they were connected, be involved in much doubt. The report of the Comptroller, however, shows conclusively, by record evidence still preserved in the department and elsewhere, that the sum of six thousand one hundred and twenty-two dollars and forty-four cents, with three thousand nine hundred and eighteen dollars and thirty-six cents interest thereon from the date of the destruction of the property, making the sum of ten thousand and forty dollars and eighty cents, was allowed to Samuel Prioleau under the act for his relief, passed in 1795.

That amount was reported by the Auditor to the Comptroller on the 4th day of February, 1795, to be funded as follows, to wit:

Two-thirds of \$6,122 44, called six per cent. stock....	\$4,081 63
One-third, called deferred stock.....	2,040 81
Interest on the principal, called three per cent. stock..	3,918 36
	<hr/>
	10,040 80
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On the books of the loan office of South Carolina, under date of April 27, 1795, is an entry showing that there was issued of the funded six per cent. stock to Samuel Prioleau.....	\$4,081 63
Of the deferred stock.....	2,040 81
Of the three per cent. stock.....	3,918 36
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	10,040 80
	<hr/>

On the ledger of said loan office an account was opened with Samuel Prioleau, in which he was credited with the three items of stock, and debited by the transfer of each certificate to certain persons named under dates of May 20, 1795, August 24, 1795, and April 19, 1796.

These records show that the account of Samuel Prioleau required to be settled by the act of January 28, 1795, was settled; that the value of the property destroyed was allowed; that the amount so found due was funded by said Prioleau, and entered by his order on the loan office books of South Carolina, and soon thereafter by him sold and transferred. That the entire funded debt of the United States was long since paid, is matter of history.

It is apparent that the claim has been prosecuted under a misapprehension on the part of the present claimants.

I present the evidence in the case collected by the First Comptroller, and embodied in his report, for your consideration, together with a copy of a letter just received by that officer from the executors of P. G. Prioleau, and respectfully recommend the repeal of the act of July 27, 1854.

FRANKLIN PIERCE.

WASHINGTON, *December 11, 1854.*

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CHARLESTON, *December 4, 1854.*

DEAR SIR: We duly received your letter of the 17th ultimo, and with it a copy of your report to the Secretary of the Treasury, under date of 4th October, 1854, on the claim of the heirs of Samuel Prioleau, payment of which was directed by the act of Congress of 27th July, 1854.

In reply, we beg leave to say that the full and clear statement of the case, as set forth in the report, is, in our judgment, conclusive of the fact that the claim was settled with Samuel Prioleau under the act of 28th January, 1795, which we believed to have been unexecuted; and as the representatives of Samuel Prioleau, we acknowledge that we are satisfied of the fact.

We deeply regret that no evidence of the settlement could be traced before our application to Congress, notwithstanding the several, and, we believe, careful searches made at our instance, and on one occasion during the presence of one of us. Had the information been then found which you have lately discovered, you, as well as ourselves, would have been spared much trouble, and we have been spared much pain. We trust, however, that Mr. Guthrie and yourself understand that our course was suggested by a sense of duty to those whose interests we were bound, as executors, to regard; and, upon reviewing all the circumstances, we do not see that we could have done otherwise than prefer the claim.

We feel indebted to you for the kind spirit of your letter and report, and for the pains you have taken to exhibit in the latter the whole case, so that whilst you present the proofs of payment, you have also shown how it was that both we and the officers of the department were led into error, and we tender you our thanks for the considerate candor with which you exonerate us from any improper motive.

Whether the other claim adverted to in our letter of the 10th November was ever prosecuted or settled, we have no means of ascertaining. We have no information but the vague and imperfect data referred to in that letter. You will be kind enough to excuse the delay in replying to your letter. We had *personally* but a small interest in the claim, and it was desirable the other heirs should also be made acquainted with the information you had communicated.

We have the honor to be, your obedient servants,

JOHN RAVENAL,  
DANIEL RAVENAL,

*Executors of P. G. Prioleau, surviving executor of Samuel Prioleau.*

ELISHA WHITTLESEY, Esq.,

*Comptroller of the Treasury U. S., Washington.*

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TREASURY DEPARTMENT,

*Comptroller's Office, October 4, 1854.*

SIR: An act was approved, on the 27th of July last, for the relief of the legal representatives of Samuel Prioleau, deceased, and is as follows:

"That the proper accounting officers of the treasury be, and they are hereby, directed to pay to the legal representatives of Samuel Prioleau, late of Charleston, South Carolina, the sum of six thousand nine hundred and twenty-eight dollars and sixty cents, being in full compensation for property taken from said Prioleau at Charleston, for the use of the United States, during the revolutionary war." (Session Laws, private acts, page 69.)

The bill was reported in the Senate on the 6th day of February, accompanied by a report, in which reference is made to an act approved on the 28th of January, 1795, being "An act to authorize the settlement of the claims of Samuel Prioleau," and is as follows:

"That the accounting officers of the Treasury Department be, and they are hereby, authorized to adjust and settle the claim of Samuel

Prioleau, for property taken from him at Charleston, for the use of the United States: *Provided*, That the said Prioleau shall adduce proof, to the satisfaction of the accounting officers aforesaid, of the contract on the part of the United States to pay for the same, and likewise of the value of the property applied to public use." (Statutes at Large, vol. 6, page 18.)

It was the practice, in the early history of this government, to refer memorials for private relief to the head of the proper department, for information in matters of fact, or in regard to the principles that governed the department in settling claims of the like character; and the practice of seeking information from the accounting officers, in all cases examined by them, was practised until lately.

Samuel Prioleau applied to the Continental Congress, in 1782, for compensation, accompanied by the appraisal of the property taken by General Lincoln, in 1780, by John Neufville and J. Sarrazin, appointed commissioners, by Governor Rutledge and Mr. Prioleau, for that purpose. These commissioners reported the value of said property to have been ten thousand pounds, South Carolina currency—exchange with Great Britain seven hundred for one. The value of the property not having been paid, Mr. Prioleau presented his memorial to Congress in 1790. It was referred to Mr. Hamilton, Secretary of the Treasury, according to the practice mentioned, who reported, on the 27th of February, 1794, that "the claim is of a nature to require, in the opinion of the Secretary, a favorable consideration. He therefore submits it as advisable to authorize the accounting officers of the treasury to examine into, and, if duly established, to allow the claim."

The Committee on Revolutionary Claims in the Senate, in their report on the 6th of February, 1854, having referred to these proceedings, and to the passage of the act of January 28, 1795, said: "There seems to have been no further proceedings in the case. Why Mr. Prioleau, in his lifetime, took no steps to remove this impediment" (the proviso in the act of January 28, 1795) "to the payment of his just demand, is unknown, as he died not long after."

The committee are most probably mistaken as to the period of Mr. Prioleau's death, as it is stated in a certificate of M. T. Mendenhall, ordinary for Charleston district, South Carolina, under the seal of his court, dated the 3d of December, 1850, that "the will of Samuel Prioleau, late of said Charleston, deceased, was proved, filed, and made of record, in the court of ordinary, in this district, on the first day of March, 1813." There was probably the lapse of about eighteen years between the approval of the act referred to and the death of S. Prioleau. The committee further said: "The petitioners are his grandchildren, and the executors of his surviving executor, and only within a few years came to a correct knowledge of the case. They then applied to the accounting officer, and offered proof of the value of the property; but he required also the further proof, required by the act of 1795, of the contract to pay."

It appears from the papers that Christopher Andrews wrote to Thomas L. Smith, esq., First Auditor, on the 9th day of October, 1850, enclosed some papers, and requested him to examine them, in con-

nexion with the act for the relief of Samuel Prioleau, dated January 28, 1795.

Mr. Smith replied on the 15th of November following, and in regard to said act, among other things, said: "The act imposes two conditions on the accounting officers of the treasury without qualification: one, the evidence of a contract on the part of the United States to pay; the other, proof of the value of the property. The absence of all evidence of a contract requires an adverse report on the payment of the claim under said act, which is hereby necessarily made." It appears from the papers, that in 1845 D. Ravenal, grandson of Samuel Prioleau, and afterwards one of the executors of Dr. Philip G. Prioleau, who was executor of said Samuel Prioleau, made an inquiry, when at Washington, of R. H. Gillett, then Register of the Treasury Department, whether there was any evidence in the Register's office to support the claim of the legal representatives of Samuel Prioleau for property destroyed at Charleston by the American army during the war of the Revolution, concerning which a law was passed on the 28th of January, 1795.

Mr. Gillett wrote to Mr. Ravenal, and addressed him as president of the Planters' Bank, Charleston, South Carolina, on the 21st day of November, 1845, and stated in the letter, that "No trace of any such evidence is found. If the claim had been settled under that law, it would have been credited on the books of this office. Before such settlement, evidence in support of claims is not filed here. I can only express my regret that the search has proved so unavailing, when there is so much probability that some evidence has at some time been furnished, to some branch of the government, that the claim was well founded."

A memorial was addressed to Congress by Daniel Ravenal and John Ravenal, executors, by Christopher Andrews, their attorney, and on its being presented to the Senate on the 27th of January, 1851, 1st session 32d Congress, it was referred to the Committee on Revolutionary Claims. It does not appear that any further action was had on it at that session. At the next session it was referred to the Committee of Claims on the 10th of December, 1851, and on the 26th of January, 1852, the committee reported adversely to the claim, which report was considered and agreed to on the 30th of the same month.

The memorial was recommitted to the Committee of Claims on the 23d of March, 1852, and a bill reported for relief on the 19th of April. No further action was had at that session.

At the 1st session of the 33d Congress, on the 6th of February, 1854, another bill was reported by the Committee on Revolutionary Claims, accompanied by a report; and the bill having been passed by both houses, it became an act, by the approval of the President, on the 27th of July, as mentioned above.

The act and papers having been referred to the First Auditor for settlement of the claim, he found the sum of \$6,928 60 due, on the 23d of August last, to Samuel Prioleau, deceased, late of Charleston, South Carolina, being in full compensation for property taken from him at Charleston for the use of the United States during the revolutionary war, payable to the legal representatives of the said Samuel Prioleau,



as provided in an act for the relief of the legal representatives of Samuel Prioleau, deceased, approved July 27, 1854. The statement and report are numbered 115,288.

On examining the papers for revising the proceedings of the Auditor, the evidence did not satisfy me that the amount of the loss was not paid under the act of January 28, 1795, and I deemed it to be my duty to the government, and to the legal representatives and heirs of Samuel Prioleau, to make a personal investigation of the case.

It must be borne in mind that the building occupied by the Treasury Department was destroyed by fire in 1814, when the city of Washington was captured by the British, and again in 1833; and that, in each instance, valuable books and papers were destroyed. The loss was most seriously felt in the destruction of the earlier proceedings of the department, which were only resorted to on occasional searches.

All the miscellaneous letter-books in this office, to No. 9 inclusive, were destroyed, containing all the correspondence of that character to the year 1802. No entries were found on the blotters or ledgers remaining in this office, nor any trace of a fact to show that an account had been settled in favor of Samuel Prioleau.

An application was made by me to the Register of the Treasury to cause a search to be made in his office, to ascertain if any evidence existed there to prove an account had been settled with Mr. Prioleau, or that would tend to raise a presumption that such settlement had been made.

The First Auditor was requested to make the like search in his office for similar disclosures.

Congress passed a resolution, on the 30th December, 1791, making it the duty of the Secretary of the Treasury, among other things, to report the expenditures of each year to Congress in the first week of its session. Resort was had to these reports, and to the manuscript books from which they were made, without finding evidence that any money had been paid to Mr. Prioleau under the act of 1795.

These searches had been made to find the claim had been paid in money. My construction of the act of January 28, 1795, was, that it did not contain an appropriation of money. I did not know, however, that the same construction was given to it by the accounting officers at that period; and this being the first case, within my knowledge, of funding a debt, the amount of which was ascertained under a special act of Congress for relief, my search (as was the search of Mr. Gillett and Mr. Smith) was directed by the endeavour to find evidence that the claim had been paid in money. The clerk having charge of the books and papers, in the fire-proof room, deposited with the Register of the Treasury under the requirement of law, found the statement of an account made in the First Auditor's office, on the 31st of January, 1795, and reported to the Comptroller, and by him allowed on the 2d February following, in which the accounting officers stated there was due to Samuel Prioleau from the United States, for the value of sundry buildings, his property, which were taken down during the siege of Charleston, in the late war, by order of Major General Lincoln, &c., amounting, per appraisement of John Neufville and J. Sarrazin, esq., to £10,000, South Carolina currency. Exchange

at 700 per cent. is £1,428 11s. 5*d.*—equal, at 4*s.* 8*d.* the dollar, to \$6,122, 44. In a note they said: "The precise time of demolishing these buildings is not ascertained; but it must have been previous to the surrender of the place, which having happened about the middle of May, 1780, the commencement of interest is fixed at the first of that month."

This statement is numbered 6417, and endorsed: "Statement of the account of Samuel Prioleau. Registered the 31st of March, 1795, Journal B, folio 439. J. H." (indicating the clerk.) "Vouchers in box 8." Journal B was destroyed, and "box 8" is not found, nor recollected by any person connected with the papers.

The old clerks recognised the handwriting, and they entertained no doubt of the statement being genuine. It should have been accompanied by the report of the Auditor, as revised by the Comptroller; but no other paper in regard to the claim of Samuel Prioleau was found.

A copy of said statement will accompany this, numbered 1.

Michael Nourse, esq., a clerk in the Register's office at an early period of the government, and for many years its chief clerk, being still living in Washington, I addressed a letter to him on the 4th instant, requesting information as to the loss of books in said office by fire, and in regard to the mode practised in funding the domestic debt. As to the inquiry concerning the loss of the books by fire, in the office of the Register of the Treasury, he answered:

"In relation to the inquiries relative to the books of record kept at the period referred to—whether or not now in existence; or if lost, in what manner, and also with respect to entries of the reports of the accounting officers—I have to state, that regular journals and ledgers were kept, and entries made in the reports of the Auditor, authorizing the issue of certificates, whether issued by the Register for revolutionary claims, or of the debt funded under the act of 1790. all these journals and ledgers, however, containing entries prior to the 1st of January, 1797, with the exception of one ledger of 1793–1794, were to my knowledge lost by the burning of the treasury by the British in 1814."

The memorial of said executors was accompanied by ancient copies of several papers; one of which is the copy of the original certificate of George Melvin, assistant quartermaster general of the southern department, dated 3d of October, 1781, that he did destroy and pull down several houses and buildings, by order of Major General Lincoln, and used the materials for the defence of Charleston.

Underneath this certificate, as copied, is a description given, and an appraisal of said houses and buildings, made by John Neufville and J. Sarrazin, mentioned by Mr. Hamilton in his report to Congress on the 27th of February, 1794.

These commissioners estimated the value of said houses and buildings to be ten thousand pounds, South Carolina currency—exchange with Great Britain 700 for one. A copy of that paper will accompany this, marked No. 2. The original was, undoubtedly, before the accounting officers when they settled the claim in 1795, under the act of January 28th.

Ten thousand pounds, rating the currency as fixed in the appraisal,

amounts to \$6,122 44, the sum ascertained to be due by the accounting officers as set forth in the statement No. 1.

Not having been able to find payment of the money on the report of the accounting officers, resort was had to the books now in existence containing entries of the funded debts of the United States, under the provisions of the 4th and 5th sections of the act of August 4, 1790; vol. 1, page 140.

The 4th section of that act authorized a loan and a subscription to it of the principal and interest of the domestic debt. A person having a domestic debt against the United States received a certificate for two-thirds of the principal of his debt, bearing an interest of six per cent., payable quarter-yearly, and a certificate for the other third bearing an interest of six per cent. after the year 1800, payable quarter-yearly, and the principal of each certificate was subject to be redeemed as prescribed in the act.

The interest on said principal was to be computed, according to the 5th section of the act, to the last day of December then next, inclusive, and a certificate given therefor, stating that the amount mentioned therein bore interest at the rate of three per cent. per annum, payable quarter-yearly, and subject to be redeemed by payment of the sum specified therein whenever provision should be made by law for that purpose.

The accounting officers having ascertained and reported there was due to Samuel Prioleau the said sum of..... \$6,122 44  
it was presented by Samuel Prioleau to be funded under the act of August 4, 1790, and they computed the interest thereon and reported the same to be..... 3,918 36

Thus making the debt due to Mr. Prioleau to be..... 10,040 80;  
and that amount was reported by the Auditor to the Comptroller on the 4th of February, 1795, to be funded as follows, to wit:

Two-thirds of \$6,122 44, called six per cent. stock, is... \$4,081 63  
One-third of \$6,122 44, called deferred stock, is..... 2,040 81  
Interest on the principal, called three per cent. stock, is.. 3,918 36

10,040 80;

and certificates must have been required accordingly, from what follows.

The report of the Auditor, No. 4699, dated the 4th February, 1795, is recorded in a book in that office, labelled "Reports on certificates loaned," letter "Y;" a copy of which will accompany this, numbered 3.

On examining the loan office books of South Carolina, under date of April 29, 1795, the entry in the day-book is, that there was issued to Samuel Prioleau—

Of the funded six per cent. stock..... \$4,081 63  
Of the deferred stock..... 2,040 81  
Of the three per cent. stock..... 3,918 36

10,040 80



A copy of that entry will accompany this, numbered 4.

On the ledger of said loan office an account is opened with Samuel Prioleau, in which he is credited with the three items of stock, and debited by the transfer of each certificate to certain persons named, under dates of May 20th, August 24th, 1795, and April 19th, 1796. A copy of that entry will accompany this, numbered 5.

The entries in the day-book (No. 6) were made on the presentation of the certificates which were issued by the Register of the Treasury of the United States, on the report of the accounting officers, No. 3.

Having shown by record proof that the claim of Samuel Prioleau, required to be settled by the act of January 28, 1795, was settled; that the value of the property as appraised by the commissioners was allowed; that the amount so found due was funded by said Samuel Prioleau, entered by him on the loan office books of South Carolina, and thereafter sold and transferred by him; I did not think it to be necessary or useful to trace the proceedings further, and show that the interest and instalments were regularly paid, and the certificates finally redeemed and cancelled. It is a part of the history of the country, that the funded debt of the United States has been paid. If it were otherwise, it being established by record proof that Samuel Prioleau transferred and sold his certificates of stock taken in payment of his claim, *his* debt against the United States is discharged.

There is a discrepancy between the amount required to be paid by the act of July 27, 1854, and the amount found to be due by the accounting officers under the act of January 28, 1795, of \$806 16, which most probably arose from the calculation on different principles of exchange or currency. The loss to be compensated, is for the destruction of the same property in each statute; and to ascertain the value of the property, resort is had, in both instances, to the appraisement of John Neufville and J. Sarrazin, on the 5th of February, 1782.

The question is presented by the proof of payment of the whole claim to Mr. Prioleau in 1795, whether I shall give effect to the act of July 27, 1854, as an accounting officer, by signing the report No. 115,288 of the First Auditor, or withhold my signature, to give an opportunity to the President of the United States, if he thinks proper, to present the facts elicited to Congress for its further consideration? My belief is, the claimants would not have presented their memorial to Congress if they had been aware that the claim had been adjusted and paid under the act of July 28, 1795. They found copies of ancient papers satisfactorily proving to them that a meritorious claim had existed in favor of their ancestor, Samuel Prioleau; and not having found evidence among their own papers, nor in the public offices at Washington, that it had been paid, they had good grounds for concluding it was still due from the United States. The certificates having been disposed of by Mr. Prioleau soon after they were issued, the interest was paid to the purchasers or to their assigns, so that the usual evidence to perpetuate a knowledge of the settlement to the descendants did not exist. They and Congress misapprehended the facts as they existed, and now established by record proof.

This proof being before me, I deem it to be my duty not to give effect to the report of the Auditor mentioned; and I report the facts to

you, with copies of the proofs referred to, that you may present them to the President to take such measures in the premises as shall seem to him to be most proper.

Mr. Madison, when President of the United States, arrested further proceedings in executing an act of Congress by a commissioner appointed to carry it into effect, because he believed the commissioner construed the act too liberally.

An act was approved on the 9th of April, 1816, entitled "An act to authorize the payment for property lost, captured, or destroyed by the enemy while in the military service of the United States, and for other purposes;" vol. 3, page 261. Richard Bland Lee was nominated, and by and with the advice of the Senate he was appointed and commissioned by the President, a commissioner to adjudicate the claims that might be within the provisions of the act. The President was authorized by the twelfth section of the act to prescribe rules and regulations to govern the action of the commissioner. That power was exercised, and rules and regulations were promulgated by the commissioner on the 3d of June, 1816.—American State Papers, vol. Claims, page 490.

The following is a part of the fourteenth section of the act of April 9, 1816: "And when such judgment shall be in favor of such claim, shall entitle the claimant, or his legal representative, upon the production of a copy of such judgment duly certified by the clerk of said commissioner, to payment of the amount thereof, at the treasury of the United States;" vol. 3, page 264. Mr. Madison suspended further proceedings of Mr. Lee as such commissioner, and on the 6th of December, 1816, gave information thereof to Congress, by a special message, in which he said: "I thought it proper that proceedings relative to claims under that part of the act" (referring to the 9th section) "should be suspended until Congress should have an opportunity of defining more precisely the cases contemplated by them."—American State Papers, vol. Claims, page 484. The message was referred to the Committee of Claims, and on the 17th of December, 1816, they presented a report and bill, adopting the recommendation of Mr. Madison.—American State Papers, vol. Claims, page 486. The bill was passed by both houses, and became an act by the approval of the President on the 3d of March, 1817.—Statutes, vol. 3, page 397.

Congress approved of the measures taken by Mr. Madison to prevent payment of money from the treasury under express provisions of law, when he was reasonably satisfied it was not justly due.

Respectfully submitted by, yours,

ELISHA WHITTLESEY.

HON. JAMES GUTHRIE,  
*Secretary of the Treasury.*

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No. 1.

*The United States to Samuel Prioleau, jr.....DR.*

For the value of sundry buildings, his property, which were taken down during the siege of Charleston in the late war, by order of Major General Lincoln, and the materials thereof applied to public use in

defending said place; amounting, per appraisement of John Neufville and J. Sarrazin, esqs., to £10,000 South Carolina currency; exchange at 700 percent. is £1,428 11s. 5d., equal, at 4s. 8d. the dollar, to \$6,122 44.

NOTE.—The precise time of demolishing these buildings is not ascertained, but it must have been previous to the surrender of the place, which having happened about the middle of May, 1780, the commencement of the interest is fixed at the first of that month.

AUDITOR'S OFFICE, *January 31, 1795.*

Stated.

JOHN GIBSON.

COMPTROLLER'S OFFICE, *February 2, 1795.*

A. BRODIE.

Endorsed as follows: "No. 6417. Statement of the account of Samuel Prioleau; register March 31, 1795, jour. B, folio 439; vouchers in box No. 8; Ex'd.—A. B."

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No. 2.

This is to certify that I did, by order of the Hon. Major General Lincoln, pull down, blow up and destroy nine two-story tenements, built and covered with stone; two large brick stores, a story and a half high, built with brick and covered with tile; one large scale-house, and four stores built with brick and covered with stone, and made use of the materials for the defence of Charleston.

Given under my hand at Philadelphia this 3d October, 1781.

GEO. MELVIN,

*A. Q. M. General, Southern Department.*

Nine tenements built and covered with stone, two story high; each tenement sixteen feet wide in the clear, and twenty-four feet deep from out to out. Each tenement had four rooms; two fire-places below and one above the stores, about eight feet high, and deep cellars two brick thick; the *petition* one brick thick, and went up to the top of the roof. A scale-house two story high, about thirteen feet by thirty-four, built and covered with stone; four stores one story high, built with bricks and covered with stone. The *petition* went up to the top of the roof, twenty-two feet wide by twenty-four. Two stores built with brick and covered with tile, fifty feet by thirty, one story and a half high, with cellars; the cellars two brick thick.

At the time of the siege of Charleston, it was thought necessary for the service that the buildings on Mr. Samuel Prioleau, jr.'s wharf should be taken down; in consequence of which his excellency John Rutledge, esq., directed me, on behalf of the State, the other for the proprietor, to take a survey of the said buildings and return an estimate of their value. We then not having an opportunity of meeting, have, since our arrival in the city, taken up the matter, and have estimated the value agreeable to the prices given for materials and workmanship in the year 1775; do report, that the said buildings, to the best of our

opinions and from the information we could get, are worth ten thousand pounds, South Carolina currency; exchange with Great Britain 700 for one.

JOHN NEUFVILLE.  
J. SARRAZIN.

PHILADELPHIA, *February 5, 1782.*

No. 3.

[No. 4699.]

TREASURY DEPARTMENT,  
*Auditor's Office, February 4, 1795.*

I hereby certify that Samuel Prioleau, of South Carolina, has presented to me certificates of public debt of the following descriptions, viz :

No. of certificates.	By whom issued.	Old commission.	Specie value.
1	Joseph Nourse, Register.....		\$6, 122 44
	Interest due per account.....		3, 918 36
1	Amounting in the whole to.....		10, 040 80

For which sum, being ten thousand and forty dollars and eighty cents, the said Samuel Prioleau is entitled to the following certificates of funded debt, viz :

One certificate, bearing interest at six per cent. per annum, from the first day of January, 1791, payable quarter-yearly, and redeemable by payments not exceeding in one year the proportion of eight dollars upon a hundred, on account of principal and interest.....	\$4, 081 63
One certificate bearing the like interest, from January 1, 1801, and subject to be redeemed in like manner.....	2, 040 81
One certificate bearing interest at three per cent. per annum from the first day of January, 1791, payable quarter-yearly, and redeemable at the pleasure of the United States.....	3, 918 36
	<u>10, 040 80</u>

The statement and certificates on which this report is founded, are herewith transmitted for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, *Auditor.*

OLIVER WOLCOTT, Esq.,  
*Comptroller of the Treasury of the United States.*

## No. 4.

151. *Sundry accounts to Samuel Prioleau, of Charleston.....Dr.*

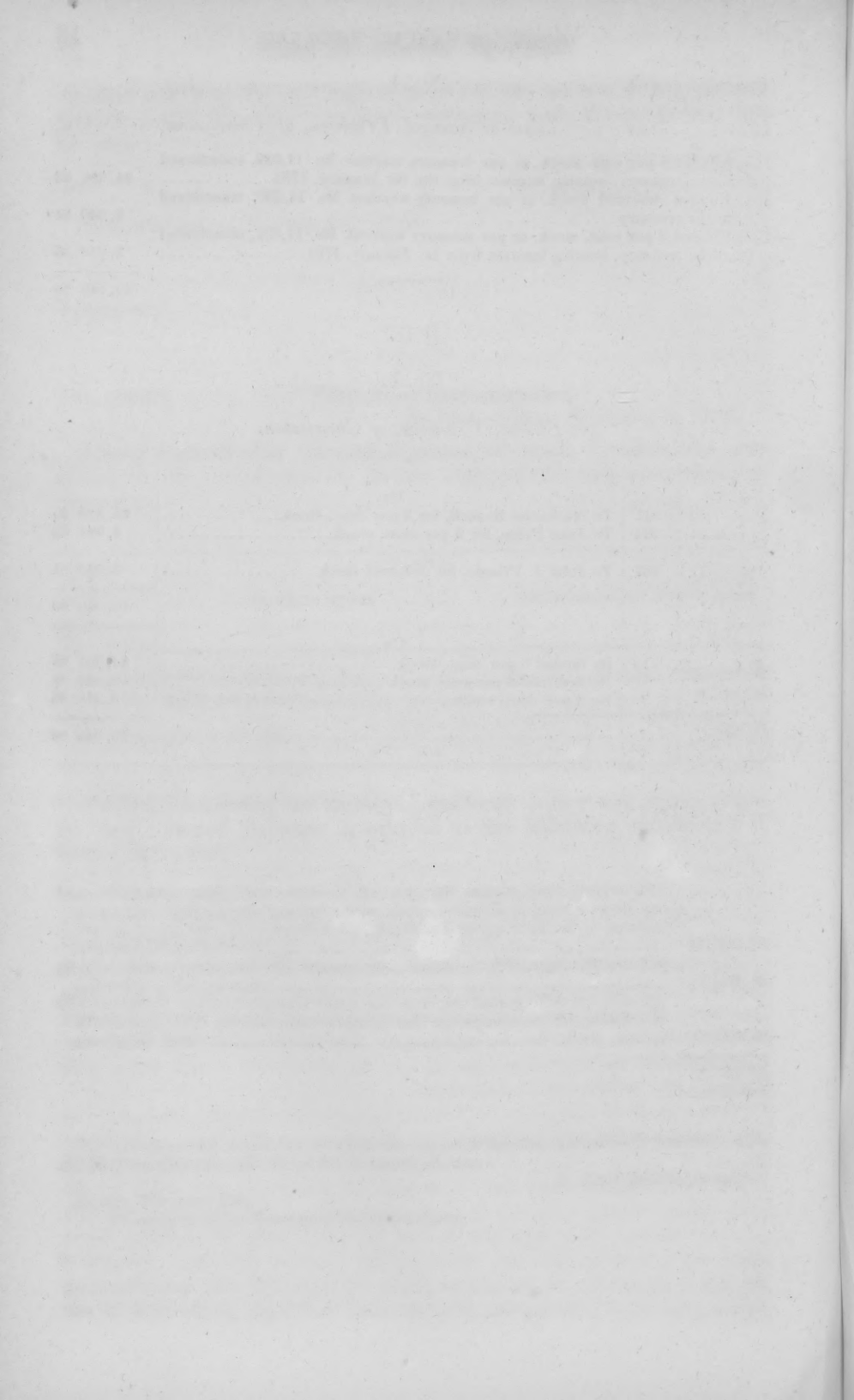
115. Funded 6 per cent. stock, as per treasury warrant No. 11,632, transferred from the treasury, bearing interest from the 1st January, 1791.....	\$4,081 63
131. Funded deferred stock, as per treasury warrant No. 11,630, transferred from the treasury.....	2,040 81
132. Funded 3 per cent. stock, as per treasury warrant No. 11,631, transferred from the treasury, bearing interest from 1st January, 1791.....	3,918 36
	<u>10,040 80</u>

## No. 5.

*Samuel Prioleau, of Charleston.*

		Dr.	
1795.			
May 20	217	To Nathaniel Russell, for 3 per cent. stock.....	\$3,918 36
August 24	224	To John Price, for 6 per cent. stock.....	4,081 63
1796.			
April 19	237	To John J. Pringle, for deferred stock .....	2,040 81
			<u>10,040 80</u>
		Cr.	
1795.			
April 29	215	By funded 6 per cent. stock.....	\$4,081 65
		By deferred 6 per cent. stock .....	2,040 81
		By 3 per cent. stock.....	3,918 36
			<u>10,040 80</u>





MESSAGE  
PRESIDENT OF THE UNITED STATES

TO THE SENATE AND HOUSE OF REPRESENTATIVES  
IN CONGRESS ASSEMBLED  
AT THE CITY OF WASHINGTON  
JANUARY 12, 1901

SIR:

I have the honor to acknowledge the receipt of your letter of the 10th inst., and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very respectfully,  
Your obedient servant,  
W. H. TAFT

